

State of California  
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax

Subchapter 4. Equalization by State Board

Article 3. Taxable Property of a County, City or Municipal Corporation

**Rule 455. TIME AND PLACE OF HEARING.**

*References:* Sections 1840, 1841, Revenue and Taxation Code.

A hearing will be scheduled as promptly as possible after receipt of the application, to the end that matters arising under Section 11, Article XIII, may be disposed of prior to September 2nd. The hearing shall be at the offices of the board in Sacramento, unless the board otherwise orders. The final action of the board on the application shall be performed only at Sacramento.

*History:* Adopted April 27, 1967, effective April 28, 1967.

Amended December 17, 1975, effective January 25, 1976.